

Exhibit 2

**FINANCIAL OVERSIGHT AND MANAGEMENT BOARD
FOR PUERTO RICO**



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Executive Director

BY ELECTRONIC MAIL

November 7, 2018

Rafael Rodriguez Mercado
Secretary
Department of Health

Re: Cognosante contract for Independent Verification and Validation Services

Dear Mr. Rodriguez Mercado:

In accordance with the contract review policy of the Financial Oversight and Management Board for Puerto Rico ("FOMB") established pursuant to Section 204(b)(2) of PROMESA, we have reviewed the form of the proposed contract for the Independent Verification and Validation Services for design, development, and implementation services for a new eligibility and enrollment system for the Medicaid program between the Puerto Rico Department of Health ("PRDH") and Cognosante, LLC. ("Cognosante") (the "Proposed Contract").

After reviewing the Proposed Contract, the FOMB designates the Proposed Contract as Approved.

Please note that our review is solely limited to the compliance of the Proposed Contract with the applicable fiscal plan and no other matters. For the avoidance of doubt, the review performed by the FOMB does not cover a legal review of the contractual documentation or the contracting process, including without limitation: (i) compliance with contracting requirements under applicable laws, rules, and regulations, both federal and local and (ii) compliance with applicable laws, rules, and regulations governing procurement activities, both federal and local. In addition, the FOMB has not engaged in any due diligence or background check with respect to the contracting parties nor whether the contracting parties comply with the requirements under the applicable contract. Any material change to the Proposed Contract must be submitted beforehand to the FOMB for its review.

This letter is delivered as of the date hereof and we reserve the right to provide observations and modify this letter based on information not available when the review was conducted.

This letter is issued only to PRDH and solely with respect to the Proposed Contract.

Sincerely,

A handwritten signature in black ink, appearing to read "Jaime A. El Koury". The signature is stylized with a large initial "J" and a long, sweeping underline.

Jaime A. El Koury
General Counsel

Cc. Sonia Carrasquillo Cotto